



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Requesting Comments on Form 720-CS, Form 720-TO, and Form 8809-EX**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 720-CS, Carrier Summary Report, Form 720-TO, Terminal Operator Report, and Form 8809-EX, Request for Extension of Time to File an ExSTARS Information Return.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-1733 in the subject line of the message.

**FOR FURTHER INFORMATION:** Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Carrier Summary Report, Terminal Operator Report, and Request for Extension of Time to File an ExSTARS Information Return.

OMB Number: 1545-1733.

Form Number: Forms 720-CS, 720-TO, and 8809-EX.

Abstract: Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720-CS is an information return used by bulk transport carriers to report monthly receipts and disbursements of all liquid products at a storage location designated by a facility control number (FCN). Form 720-TO is completed by terminal operators to report monthly receipts and disbursements of all liquid products to and from all approved terminals. Form 8809-EX is used to request a 30-day extension of time to file an Excise Summary Terminal Activity Reporting System (ExSTARS) information report (Form 720-CS or Form 720-TO).

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 544,380.

Estimated Time Per Respondent: 4 hours, 39 minutes.

Estimated Total Annual Burden Hours: 2,530,383.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law.

Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**REQUEST FOR COMMENTS:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the

information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 15, 2023.

Jon R. Callahan,  
Tax Analyst.

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